

Intermediate Practice Exercises 5–8

Exercise 5 – Washington Intake and Interview Sheet, page 1 of 3

Form 13614-C (Rev. 9-2010)	Department of the Treasury – Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB # 1545-1964
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Section A. Page 1 and Page 2 to be completed by Taxpayer

Thank you for allowing us to prepare your tax return. It is very important for you to provide the information on this form to help our certified volunteer preparer in completing your return. **If you have any questions, please ask.**

You will need your:

- Tax information such as Forms W-2, 1099, 1098.
- Social security cards or ITIN letters for you and all persons on your tax return.
- Proof of Identity (such as drivers license or other picture ID).

Part I. Your Personal Information

1. Your First Name MAURICE	M. I. A	Last Name WASHINGTON	Are you a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Spouse's First Name	M. I.	Last Name	Is spouse a U.S. Citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing Address 516 Fremont Rd	Apt#	City Your City	State YS Zip Code Your ZIP Code
4. Phone Primary: 813-555-xxxx Other:		E-mail	
5. Your Date of Birth 04/20/1970	6. Your Occupation Computer Technician	7. Are you Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
		8. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
9. Spouse's Date of Birth	10. Spouse's Occupation	11. Is Spouse Legally Blind <input type="checkbox"/> Yes <input type="checkbox"/> No	
		12. Totally and Permanently Disabled <input type="checkbox"/> Yes <input type="checkbox"/> No	
13. Can your parents or someone else claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure			

Part II. Family and Dependent Information

1. As of December 31, 2010, your marital status was:

☒ Single

☐ Married: Did you live with your spouse during any part of the last six months of 2010? ☐ Yes ☐ No

☐ Divorced or Legally Separated: Date of final decree or separate maintenance agreement: _____

☐ Widowed: Year of spouse's death: _____

2. List the name of everyone below who lived in your home and outside your home that you supported during 2010.
If additional space is needed please check here and use page 4 for additional information. ☐

Name (first, last) Do not enter your name or Spouse's name below.	Date of Birth (mm/dd/yy)	Relationship to you (e.g. son, mother, sister)	Number of months lived in your home	US Citizen or resident of the US, Canada or Mexico (yes/no)	Single as of 12/31/10 (yes/no)	Full-time student (yes/no)	Received more than \$3650 in income (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Willie Washington	10/2/99	Son	12	Yes	Yes	Yes	No

- Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards.
- To report any concerns to IRS on site operating issues please call **Toll Free 1-877-330-1205** or email us at **WI.Voltax@irs.gov**.

Exercise 5 – Washington Intake and Interview Sheet, page 2 of 3

Section A. To be completed by Taxpayer (continued)

Part III. Income – In 2010, did you (or your spouse) receive: (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- | | | | |
|-------------------------------------|-------------------------------------|--------------------------|--|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 1. Wages or Salary? (Form(s) W-2) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Tip Income? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Scholarships? (Forms W-2, 1098-T) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 4. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV, 1099-OID) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Refund of state/local income taxes previously used as a deduction on 1040 Sch A? (Form(s) 1099-G) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Alimony Income? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Self-Employment Income/Loss (such as earnings from contract labor, small business)? (Form(s) 1099-MISC) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Income (gain or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Form(s) 1099-B) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Disability Income (such as payments from SSA, VA, insurance, etc)? (Forms 1099-R, W-2) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10. Distributions from Pensions, Annuities, and/or IRA? (Form(s) 1099-R) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 11. Unemployment Compensation? (Form(s) 1099-G) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 12. Social Security or Railroad Retirement Benefits? (Form(s) SSA-1099) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 13. Income (profit or loss) from Rental Property? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: _____
(Forms W-2 G, 1099-MISC) |

Part IV. Expenses – In 2010 Did you (or your spouse) pay: (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- | | | | |
|-------------------------------------|-------------------------------------|--------------------------|--|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Alimony: If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 2. Contributions to a retirement account? <input type="checkbox"/> IRA <input type="checkbox"/> Roth IRA <input type="checkbox"/> 401K <input checked="" type="checkbox"/> Other |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 3. Educational expenses paid for yourself, spouse or dependents? (such as tuition, books, fees, etc.) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Unreimbursed employee business expenses (such as mileage)? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Medical expenses? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Home mortgage interest? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Real estate taxes for your home or personal property taxes? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Charitable contributions? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 9. Child/dependent care expenses that allowed you and your spouse, to work or to look for work? |

Part V. Life Events – In 2010 Did you (or your spouse): (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- | | | | |
|-------------------------------------|-------------------------------------|--------------------------|---|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Have a Health Savings Account? (Forms 5498-SA, 1099-SA) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Form(s) 1099-C) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Buy a home? If yes, closing date _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Purchase and install energy efficient home items? (such as windows, furnace, insulation, etc.) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Live in an area that was affected by a natural disaster? If yes, where? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Receive the First Time Homebuyers Credit in previous years? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Pay any student loan interest? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Make estimated tax payments or apply last year's refund to your 2010 tax?
If so how much? _____ |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 10. If you are due a refund, would you like a direct deposit or split your refund? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 11. If you are due a refund, would you like information on how to purchase U.S. Savings Bonds? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 12. If you have a balance due, would you like information about all of your payment options? (such as payment directly from your bank account, check, money order, credit/debit card or payment plan) |

Catalog Number 52121E

Form **13614-C** (Rev. 9-2010)

TAXPAYER STOP HERE!

Thank you for completing this form.

Section B. To be Completed by Certified Volunteer Only

Remember: You are the link between the taxpayer's information and a correct tax return. Verify the taxpayer's information on pages 1 & 2 is complete. Any question marked "Unsure" must be discussed with the taxpayer and changed to "Yes" or "No".

Must be completed ONLY if persons are listed in Part II, Question 2.

- ☐ Yes ☐ No 1. Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return? If yes, which ones:
- _____
- _____
- _____
- ☐ Yes ☐ No 2. Were any of the persons listed in Part II, Question 2, totally and permanently disabled? If yes, which ones:
- _____
- _____
- _____
- ☐ Yes ☐ No 3. Did any of the persons listed in Part II, Question 2 provide more than half of their own support? If yes, which ones:
- _____
- _____
- _____
- ☐ Yes ☐ No 4. Did the taxpayer provide more than half the support for each of the persons in Part II, Question 2? If no, which ones:
- ☐ N/A
- _____
- _____
- _____
- ☐ Yes ☐ No 5. Did the taxpayer pay over half the cost of maintaining a home for any of the persons in Part II, Question 2? If yes, which ones:
- _____
- _____
- _____

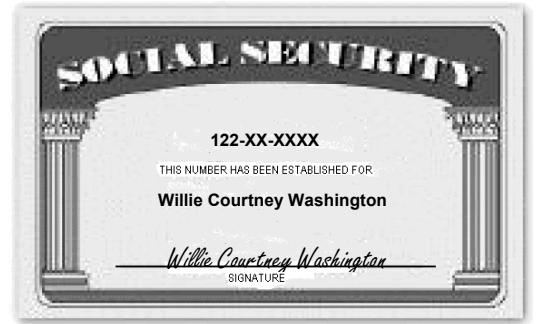
Reminder

Use Publication 17, *Your Federal Income Tax For Individuals* and Publication 4012, *Volunteer Resource Guide* in making tax law determinations.

Section C. To be completed by a Certified Quality Reviewer

After reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer, check the final item.

1. **Section A & B** of this form are complete.
 2. **Taxpayer's identity, address and phone number** was verified.
 3. **Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents** match the supporting documents.
 4. **Filing Status** is correctly determined.
 5. **Personal and Dependency Exemptions** are entered correctly on the return.
 6. All **income** shown on source documents and noted in Sections A, part III is included on the tax return.
 7. Any **Adjustments to Income** are correctly reported.
 8. **Standard, Additional or Itemized Deductions** are correct.
 9. All **credits** are correctly reported.
 10. Withholding shown on **Forms W-2, 1099 and Estimated Tax Payments** are correctly reported.
 11. If **direct deposit or debit** was elected, checking/saving account and routing information match the supporting documents.
 12. Correct **SIDN** is shown on the return.
- ☐ **All Quality Review Issues above have been addressed and necessary changes have been made.**



Maurice Washington		1234
516 Fremont Rd.		15-000000000
Your City, State, and ZIP Code		_____
PAY TO THE ORDER OF _____		\$ _____
_____		_____ DOLLARS
St. Louis National Bank		
St. Louis, MO 63110		
For _____		
: 062005690 : 00578965542 1234		

Interview Notes – Washington

- Maurice is a single dad and provides total support for his son Willie.
- No one else can claim Maurice or Willie as dependents.
- Maurice elects to contribute to the Presidential Campaign Fund.
- Maurice did not itemize deductions last year.
- Maurice paid for Willie to attend before- and after-school care at Granny's House Day Care Center, (EIN 12-4XXXXXX) which is located at 777 Berry Drive, Your City, State and ZIP Code. The total paid for child care was \$2,875.
- Maurice paid \$1,750 for real estate taxes last year.
- Maurice tells you that he attended a local computer technology seminar sponsored by an eligible educational institution, to keep up-to-date in his career, and that the cost was \$1,500 for registration and required materials.
- If Maurice is due a refund, he wants his refund to be direct deposit. If he has a balance due he will mail a check in.
- **If using 2009 software, use 2009 tax law.** Maurice did not receive an Economic Recovery Payment. Check "no" on lines 10 and 11 of Schedule M.
- In 2010, Maurice did not receive the Economic Recovery Payment.

Note: Before completing Section B of Form 13614-C, go over Parts I-V with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Section C of the Form 13614-C or Form 8158, *Quality Review Sheet*, prior to obtaining the taxpayer's signature.

(An additional standard deduction was allowed for real estate taxes paid in 2009. At the time this publication went to print, no additional standard deduction is allowed for real estate taxes paid in 2010. Check Publication 4491-X for the most current tax law.)

<input type="checkbox"/> CORRECTED (if checked)			
PAYER'S name, street address, city, state, ZIP code, and telephone no. HAMILTON SAVINGS & LOAN 3265 Elon Way Tampa, FL 33635		Payer's RTN (optional)	OMB No. 1545-0112
		1 Interest income \$ 268.10	2010 Interest Income
		2 Early withdrawal penalty \$ 17.80	
PAYER'S federal identification number 12-1xxxxxx	RECIPIENT'S identification number 121-xx-xxxx	3 Interest on U.S. Savings Bonds and Treas. obligations \$	Form 1099-INT
RECIPIENT'S name MAURICE WASHINGTON 516 Fremont Road Your City, State and ZIP Code		4 Federal income tax withheld \$	Copy B For Recipient This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
Account number (see instructions)		5 Investment expenses \$	
		6 Foreign tax paid \$	
		7 Foreign country or U.S. possession \$	
		8 Tax-exempt interest \$	9 Specified private activity bond interest \$
		10 Tax-exempt bond CUSIP no. (see instructions)	
Form 1099-INT		(keep for your records)	Department of the Treasury - Internal Revenue Service

a Employee's social security number 121-XX-XXXX		OMB No. 1545-0008		Safe, accurate, FAST! Use		Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 12-2XXXXXX		1 Wages, tips, other compensation \$17,765.11		2 Federal income tax withheld \$1,369.10			
c Employer's name, address, and ZIP code BETTS TECHNOLOGY 1134 Friendly Blvd. Tampa, FL 33635		3 Social security wages \$18,923.65		4 Social security tax withheld \$1,173.27			
		5 Medicare wages and tips \$18,923.65		6 Medicare tax withheld \$274.39			
		7 Social security tips		8 Allocated tips			
d Control number		9 Advance EIC payment		10 Dependent care benefits			
e Employee's first name and initial Last name MAURICE A. WASHINGTON 516 Fremont Road Your City, State and ZIP Code		11 Nonqualified plans		12a See instructions for box 12 D \$1,158.54			
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b			
		14 Other		12c			
				12d			
f Employee's address and ZIP code							
15 State YS	Employer's state ID number 59-4563210	16 State wages, tips, etc. \$17,765.11	17 State income tax \$403.00	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

a Employee's social security number 121-XX-XXXX		OMB No. 1545-0008		Safe, accurate, FAST! Use		Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 12-3xxxxxx		1 Wages, tips, other compensation \$11,465.56		2 Federal income tax withheld \$1,120.00			
c Employer's name, address, and ZIP code FRANKLIN TECHNOLOGY, INC. 74 Lawrence Avenue St. Petersburg, FL 33702		3 Social security wages \$11,465.56		4 Social security tax withheld \$710.86			
		5 Medicare wages and tips \$11,465.56		6 Medicare tax withheld \$166.25			
		7 Social security tips		8 Allocated tips			
d Control number		9 Advance EIC payment \$900.00		10 Dependent care benefits \$850.00			
e Employee's first name and initial Last name MAURICE A. WASHINGTON 516 Fremont Road Your City, State and ZIP Code		11 Nonqualified plans		12a See instructions for box 12			
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b			
		14 Other		12c			
				12d			
f Employee's address and ZIP code							
15 State YS	Employer's state ID number 59-9871235	16 State wages, tips, etc. \$11,465.56	17 State income tax \$675.89	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

Exercise 6 – Carlton Intake and Interview Sheet, page 1 of 3

Form 13614-C (Rev. 9-2010)	Department of the Treasury – Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB # 1545-1964
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Section A. Page 1 and Page 2 to be completed by Taxpayer

Thank you for allowing us to prepare your tax return. It is very important for you to provide the information on this form to help our certified volunteer preparer in completing your return. **If you have any questions, please ask.**

You will need your:

- Tax information such as Forms W-2, 1099, 1098.
- Social security cards or ITIN letters for you and all persons on your tax return.
- Proof of Identity (such as drivers license or other picture ID).

Part I. Your Personal Information

1. Your First Name EARL	M. I. W	Last Name CARLTON	Are you a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Spouse's First Name	M. I.	Last Name	Is spouse a U.S. Citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing Address 108 N. Sacramento Street	Apt#	City Your City	State YS Zip Code Your ZIP Code
4. Phone Primary: 352-555-xxxx Other:		E-mail	
5. Your Date of Birth 08/25/1946	6. Your Occupation Office manager	7. Are you Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
		8. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
9. Spouse's Date of Birth	10. Spouse's Occupation	11. Is Spouse Legally Blind <input type="checkbox"/> Yes <input type="checkbox"/> No	
		12. Totally and Permanently Disabled <input type="checkbox"/> Yes <input type="checkbox"/> No	
13. Can your parents or someone else claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure			

Part II. Family and Dependent Information

1. As of December 31, 2010, your marital status was:

- ☐ Single
- ☒ Married: Did you live with your spouse during any part of the last six months of 2010? ☐ Yes ☒ No
- ☐ Divorced or Legally Separated: Date of final decree or separate maintenance agreement: _____
- ☐ Widowed: Year of spouse's death: _____

2. List the name of everyone below who lived in your home and outside your home that you supported during 2010.

If additional space is needed please check here and use page 4 for additional information. ☐

Name (first, last) Do not enter your name or Spouse's name below.	Date of Birth (mm/dd/yy)	Relationship to you (e.g. son, mother, sister)	Number of months lived in your home	US Citizen or resident of the US, Canada or Mexico (yes/no)	Single as of 12/31/10 (yes/no)	Full- time student (yes/no)	Received more than \$3650 in income (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Artis Murray	3/3/95	Nephew	7	Yes	Yes	Yes	No
Randy Carlton	9/9/87	Son	12	Yes	Yes	Yes	No

- Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards.
- To report any concerns to IRS on site operating issues please call **Toll Free 1-877-330-1205** or email us at **WI.Voltax@irs.gov**.

Catalog Number 52121E

Form **13614-C** (Rev. 9-2010)

Exercise 6 – Carlton Intake and Interview Sheet, page 2 of 3

Section A. To be completed by Taxpayer (continued)

Part III. Income – In 2010, did you (or your spouse) receive: (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- | | | | |
|-------------------------------------|-------------------------------------|--------------------------|--|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 1. Wages or Salary? (Form(s) W-2) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Tip Income? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Scholarships? (Forms W-2, 1098-T) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 4. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV, 1099-OID) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Refund of state/local income taxes previously used as a deduction on 1040 Sch A? (Form(s) 1099-G) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Alimony Income? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Self-Employment Income/Loss (such as earnings from contract labor, small business)? (Form(s) 1099-MISC) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Income (gain or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Form(s) 1099-B) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Disability Income (such as payments from SSA, VA, insurance, etc)? (Forms 1099-R, W-2) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 10. Distributions from Pensions, Annuities, and/or IRA? (Form(s) 1099-R) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 11. Unemployment Compensation? (Form(s) 1099-G) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 12. Social Security or Railroad Retirement Benefits? (Form(s) SSA-1099) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 13. Income (profit or loss) from Rental Property? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: _____
(Forms W-2 G, 1099-MISC) |

Part IV. Expenses – In 2010 Did you (or your spouse) pay: (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- | | | | |
|-------------------------------------|-------------------------------------|--------------------------|--|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Alimony: If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 2. Contributions to a retirement account? <input type="checkbox"/> IRA <input type="checkbox"/> Roth IRA <input checked="" type="checkbox"/> 401K <input type="checkbox"/> Other |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 3. Educational expenses paid for yourself, spouse or dependents? (such as tuition, books, fees, etc.) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Unreimbursed employee business expenses (such as mileage)? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Medical expenses? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 6. Home mortgage interest? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 7. Real estate taxes for your home or personal property taxes? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Charitable contributions? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Child/dependent care expenses that allowed you and your spouse, to work or to look for work? |

Part V. Life Events – In 2010 Did you (or your spouse): (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- | | | | |
|-------------------------------------|-------------------------------------|--------------------------|---|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Have a Health Savings Account? (Forms 5498-SA, 1099-SA) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Form(s) 1099-C) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 3. Buy a home? If yes, closing date <u>04/27/2010</u> |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Purchase and install energy efficient home items? (such as windows, furnace, insulation, etc.) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Live in an area that was affected by a natural disaster? If yes, where? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Receive the First Time Homebuyers Credit in previous years? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Pay any student loan interest? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Make estimated tax payments or apply last year's refund to your 2010 tax?
If so how much? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10. If you are due a refund, would you like a direct deposit or split your refund? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 11. If you are due a refund, would you like information on how to purchase U.S. Savings Bonds? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 12. If you have a balance due, would you like information about all of your payment options? (such as payment directly from your bank account, check, money order, credit/debit card or payment plan) |

Catalog Number 52121E

Form **13614-C** (Rev. 9-2010)

TAXPAYER STOP HERE!

Thank you for completing this form.

Section B. To be Completed by Certified Volunteer Only

Remember: You are the link between the taxpayer's information and a correct tax return. Verify the taxpayer's information on pages 1 & 2 is complete. Any question marked "Unsure" must be discussed with the taxpayer and changed to "Yes" or "No".

Must be completed ONLY if persons are listed in Part II, Question 2.

- ☐ Yes ☐ No 1. Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return? If yes, which ones:
- _____
- _____
- _____
- ☐ Yes ☐ No 2. Were any of the persons listed in Part II, Question 2, totally and permanently disabled? If yes, which ones:
- _____
- _____
- _____
- ☐ Yes ☐ No 3. Did any of the persons listed in Part II, Question 2 provide more than half of their own support? If yes, which ones:
- _____
- _____
- _____
- ☐ Yes ☐ No 4. Did the taxpayer provide more than half the support for each of the persons in Part II, Question 2? If no, which ones:
- ☐ N/A
- _____
- _____
- _____
- ☐ Yes ☐ No 5. Did the taxpayer pay over half the cost of maintaining a home for any of the persons in Part II, Question 2? If yes, which ones:
- _____
- _____
- _____

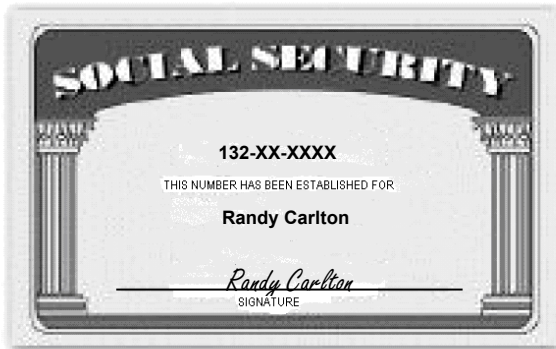
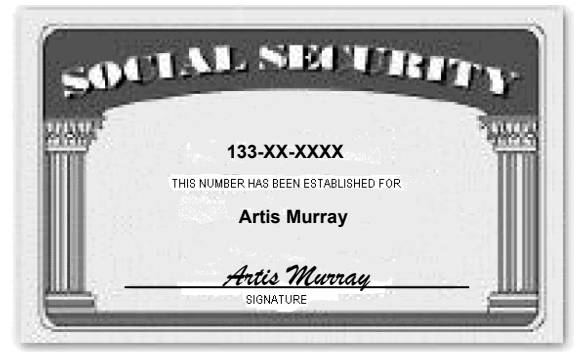
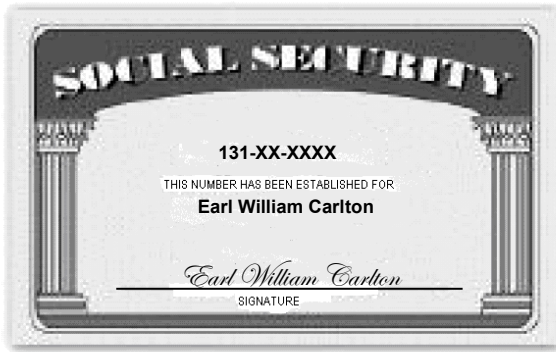
Reminder

Use Publication 17, *Your Federal Income Tax For Individuals* and Publication 4012, *Volunteer Resource Guide* in making tax law determinations.

Section C. To be completed by a Certified Quality Reviewer

After reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer, check the final item.

1. **Section A & B** of this form are complete.
 2. **Taxpayer's identity, address and phone number** was verified.
 3. **Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents** match the supporting documents.
 4. **Filing Status** is correctly determined.
 5. **Personal and Dependency Exemptions** are entered correctly on the return.
 6. All **income** shown on source documents and noted in Sections A, part III is included on the tax return.
 7. Any **Adjustments to Income** are correctly reported.
 8. **Standard, Additional or Itemized Deductions** are correct.
 9. All **credits** are correctly reported.
 10. Withholding shown on **Forms W-2,1099 and Estimated Tax Payments** are correctly reported.
 11. If **direct deposit or debit** was elected, checking/saving account and routing information match the supporting documents.
 12. Correct **SIDN** is shown on the return.
- ☐ **All Quality Review Issues above have been addressed and necessary changes have been made.**




Interview Notes – Carlton

- Earl is married to Pam Carlton (134-XX-XXXX). She left him 4 years ago and has not lived with him since. They file separate returns and neither itemizes deductions.
- Earl has been renting since they separated, but decided to take advantage of the First-Time Homebuyers Credit this year, and purchased a home on April 27, 2010 for \$185,600. Earl wants to claim the credit on his current year return. He did not have enough interest on his new mortgage or taxes to itemize.
- Earl paid the total cost of maintaining a household for himself and his son Randy. When Earl's sister became ill last June, her son Artis moved in with him. Earl provided all support for Randy and over half the support for Artis.
- Randy is a junior, and a full-time student, at the local college. He received a \$1,000 tax-free grant. In addition, Earl used his credit card to pay \$6,060 for college expenses, consisting of:
 - o \$785 for a laptop computer (students were required to bring their own laptop for classes)
 - o \$4,500 for tuition
 - o \$1,275 for books purchased at an off-campus bookstore
- Earl wants to contribute to the Presidential Election Campaign Fund.
- If a refund is due, Earl wants a check mailed to his home. He will pay any tax due by check.
- **If using 2009 software, use 2009 tax law.** Earl did not receive an Economic Recovery Payment. Check "no" on lines 10 and 11 of Schedule M.
- In 2010, Earl did not receive the Economic Recovery Payment.

Note: Before completing Section B of Form 13614-C, go over Parts I-V with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Section C of the Form 13614-C or Form 8158, *Quality Review Sheet*, prior to obtaining the taxpayer's signature.

a Employee's social security number 131-xx-xxxx		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 13-1xxxxxx				1 Wages, tips, other compensation \$15,213.78		2 Federal income tax withheld \$1,583.57			
c Employer's name, address, and ZIP code GATES MANUFACTURING CO. 2300 E. Page St. Franklin, PA 16323				3 Social security wages \$16,213.78		4 Social security tax withheld \$1,005.25			
				5 Medicare wages and tips \$16,213.78		6 Medicare tax withheld \$235.10			
				7 Social security tips		8 Allocated tips			
d Control number				9 Advance EIC payment		10 Dependent care benefits			
e Employee's first name and initial Last name EARL W. CARLTON 108 N. Sacramento St. Your City, State and ZIP Code				11 Nonqualified plans		12a See instructions for box 12 D \$1,000.00			
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b			
				14 Other		12c			
						12d			
f Employee's address and ZIP code				15 State Employer's state ID number YS 13-5321789		16 State wages, tips, etc. \$15,213.78		17 State income tax \$434.00	
				18 Local wages, tips, etc.		19 Local income tax		20 Locality name	

Form **W-2** Wage and Tax Statement

2010

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

☐ CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no. DAVIS INVESTMENT SERVICE 175 N. Tucker Blvd. Franklin, PA 16323		1 Original issue discount for 2010*	OMB No. 1545-0117	2010 Form 1099-OID	Original Issue Discount
		\$ 837.00			
		2 Other periodic interest			
		\$			
PAYER'S federal identification number 13-2xxxxxx	RECIPIENT'S identification number 131-xx-xxxx	3 Early withdrawal penalty	4 Federal income tax withheld	Copy B For Recipient This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.	
		\$	\$ 83.00		
RECIPIENT'S name EARL W. CARLTON 108 N. Sacramento St. Your City, State and ZIP Code		5 Description			
		6 Original issue discount on U.S. Treasury obligations*			
		7 Investment expenses			
Account number (see instructions)		\$			
		* This may not be the correct figure to report on your income tax return. See instructions on the back.			

Form **1099-OID** (keep for your records) Department of the Treasury - Internal Revenue Service

☐ CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no. FIELDS INVESTMENT SERVICES 2121 Spruce St. Pittsburgh, PA 15219		1a Total ordinary dividends	OMB No. 1545-0110	2010 Form 1099-DIV	Dividends and Distributions
		\$ 158.96			
		1b Qualified dividends			
		\$ 108.96			
		2a Total capital gain distr.	2b Unrecap. Sec. 1250 gain	Copy B For Recipient This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.	
		\$	\$		
PAYER'S federal identification number 13-3xxxxxx	RECIPIENT'S identification number 131-xx-xxxx	2c Section 1202 gain	2d Collectibles (28%) gain		
		\$	\$		
RECIPIENT'S name EARL W. CARLTON 108 N. Sacramento St. Your City, State and ZIP Code		3 Nondividend distributions	4 Federal income tax withheld		
		\$	\$		
			5 Investment expenses		
			\$		
		6 Foreign tax paid	7 Foreign country or U.S. possession		
		\$ 8.36			
		8 Cash liquidation distributions	9 Noncash liquidation distributions		
		\$	\$		
Account number (see instructions)					

Form **1099-DIV** (keep for your records) Department of the Treasury - Internal Revenue Service

PAID BY OFFICE OF PERSONNEL MANAGEMENT
RETIREMENT SERVICES PROGRAM
P.O. BOX 45
BOYERS, PA 16017-0045

STATEMENT OF ANNUITY PAID
Copy B - File with Federal tax return

2010

OMB No. 1545-0119
Form: 1099-R
Distributions From
Pensions, Annuities,
Retirement or Profit-
Sharing Plans, IRAs,
Insurance Contracts, etc.

Form CSA 1099R (Rev. 1/2009)
This information is being furnished to the
Department of Treasury - Internal Revenue Service

PAYER's Federal Identification 13-4XXXXXX	Recipient's ID No. (Annuitant) 131-XX-XXXX	Account number (Retirement Claim No.) CSA 541207692
5. Employee Contributions/ Designated ROTH Contributions or Insurance Premiums	PAID TO → Earl W. Carlton 108 Sacramento Your City, State and ZIP Code	
7. Distribution Code(s) 7-NONDISABILITY		
9b. Total Employee Contributions \$37,386.00		

1. Gross distribution \$15,468.00
2a. Taxable amount \$13,468.00
4. Federal Income Tax Withheld \$2,320.00
State 1 10. State Income Tax Withheld NONE
State 2 10. State Income Tax Withheld NONE

To separate, tear on perforation

☐ CORRECTED

FILER'S name, street address, city, state, ZIP code, and telephone number HARRIS COLLEGE OF MISSOURI College Drive St. Louis, MO 63103		1 Payments received for qualified tuition and related expenses \$	OMB No. 1545-1574 2010 Form 1098-T	Tuition Statement
		2 Amounts billed for qualified tuition and related expenses \$ 5,500.00		
FILER'S federal identification no. 13-5xxxxxx	STUDENT'S social security number 132-xx-xxxx	3 If this box is checked, your educational institution has changed its reporting method for 2010 <input type="checkbox"/>		
STUDENT'S name RANDY CARLTON 108 N. Sacramento St. Your City, State and ZIP Code		4 Adjustments made for a prior year \$	5 Scholarships or grants \$ 1,000.00	Copy B For Student This is important tax information and is being furnished to the Internal Revenue Service.
		6 Adjustments to scholarships or grants for a prior year \$	7 Checked if the amount in box 1 or 2 includes amounts for an academic period beginning January - March 2011 <input type="checkbox"/>	
Service Provider/Acct. No. (see instr.)	8 Checked if at least half-time student <input checked="" type="checkbox"/>	9 Checked if a graduate student <input type="checkbox"/>	10 Ins. contract reimb./refund \$	

Form 1098-T

(keep for your records)

Department of the Treasury - Internal Revenue Service

Exercise 7 – Moore Intake and Interview Sheet, page 1 of 3

Form 13614-C (Rev. 9-2010)	Department of the Treasury – Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB # 1545-1964
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Section A. Page 1 and Page 2 to be completed by Taxpayer

Thank you for allowing us to prepare your tax return. It is very important for you to provide the information on this form to help our certified volunteer preparer in completing your return. **If you have any questions, please ask.**

You will need your:

- Tax information such as Forms W-2, 1099, 1098.
- Social security cards or ITIN letters for you and all persons on your tax return.
- Proof of Identity (such as drivers license or other picture ID).

Part I. Your Personal Information

1. Your First Name HILDA	M. I. M	Last Name MOORE	Are you a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Spouse's First Name	M. I.	Last Name	Is spouse a U.S. Citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing Address 2621 Tudor Ave.	Apt#	City Your City	State YS Zip Code Your ZIP Code
4. Phone Primary: 352-111-xxxx Other:		E-mail	
5. Your Date of Birth 12/29/1960	6. Your Occupation Nurse	7. Are you Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
		8. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
9. Spouse's Date of Birth	10. Spouse's Occupation	11. Is Spouse Legally Blind <input type="checkbox"/> Yes <input type="checkbox"/> No	
		12. Totally and Permanently Disabled <input type="checkbox"/> Yes <input type="checkbox"/> No	
13. Can your parents or someone else claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure			

Part II. Family and Dependent Information

1. As of December 31, 2010, your marital status was:

☐ Single

☐ Married: Did you live with your spouse during any part of the last six months of 2010? ☐ Yes ☐ No

☐ Divorced or Legally Separated: Date of final decree or separate maintenance agreement: _____

☒ Widowed: Year of spouse's death: 04/12/2008

2. List the name of everyone below who lived in your home and outside your home that you supported during 2010.
If additional space is needed please check here and use page 4 for additional information. ☐

Name (first, last) Do not enter your name or Spouse's name below.	Date of Birth (mm/dd/yy)	Relationship to you (e.g. son, mother, sister)	Number of months lived in your home	US Citizen or resident of the US, Canada or Mexico (yes/no)	Single as of 12/31/10 (yes/no)	Full-time student (yes/no)	Received more than \$3650 in income (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Deloris Moore	5/21/95	Daughter	12	Yes	Yes	Yes	No
Edna Moore	9/28/93	Daughter	12	Yes	Yes	Yes	No
Ronald Moore	5/15/88	Son	12	Yes	Yes	Yes	No

- Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards.
- To report any concerns to IRS on site operating issues please call **Toll Free 1-877-330-1205** or email us at **WI.Voltax@irs.gov**.

Catalog Number 52121E

Form **13614-C** (Rev. 9-2010)

Exercise 7 – Moore Intake and Interview Sheet, page 2 of 3

Section A. To be completed by Taxpayer (continued)

Part III. Income – In 2010, did you (or your spouse) receive: (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- | | | | |
|-------------------------------------|-------------------------------------|--------------------------|---|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 1. Wages or Salary? (Form(s) W-2) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Tip Income? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Scholarships? (Forms W-2, 1098-T) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 4. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV, 1099-OID) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Refund of state/local income taxes previously used as a deduction on 1040 Sch A? (Form(s) 1099-G) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Alimony Income? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Self-Employment Income/Loss (such as earnings from contract labor, small business)? (Form(s) 1099-MISC) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Income (gain or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Form(s) 1099-B) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Disability Income (such as payments from SSA, VA, insurance, etc)? (Forms 1099-R, W-2) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 10. Distributions from Pensions, Annuities, and/or IRA? (Form(s) 1099-R) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 11. Unemployment Compensation? (Form(s) 1099-G) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 12. Social Security or Railroad Retirement Benefits? (Form(s) SSA-1099) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 13. Income (profit or loss) from Rental Property? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: <u>gambling</u>
(Forms W-2 G, 1099-MISC) |

Part IV. Expenses – In 2010 Did you (or your spouse) pay: (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- | | | | |
|-------------------------------------|-------------------------------------|--------------------------|--|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Alimony: If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 2. Contributions to a retirement account? <input type="checkbox"/> IRA <input type="checkbox"/> Roth IRA <input checked="" type="checkbox"/> 401K <input type="checkbox"/> Other |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 3. Educational expenses paid for yourself, spouse or dependents? (such as tuition, books, fees, etc.) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Unreimbursed employee business expenses (such as mileage)? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Medical expenses? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Home mortgage interest? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Real estate taxes for your home or personal property taxes? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Charitable contributions? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Child/dependent care expenses that allowed you and your spouse, to work or to look for work? |

Part V. Life Events – In 2010 Did you (or your spouse): (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- | | | | |
|-------------------------------------|-------------------------------------|--------------------------|---|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Have a Health Savings Account? (Forms 5498-SA, 1099-SA) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Form(s) 1099-C) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Buy a home? If yes, closing date _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Purchase and install energy efficient home items? (such as windows, furnace, insulation, etc.) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Live in an area that was affected by a natural disaster? If yes, where? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Receive the First Time Homebuyers Credit in previous years? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 8. Pay any student loan interest? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Make estimated tax payments or apply last year's refund to your 2010 tax?
If so how much? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10. If you are due a refund, would you like a direct deposit or split your refund? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 11. If you are due a refund, would you like information on how to purchase U.S. Savings Bonds? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 12. If you have a balance due, would you like information about all of your payment options? (such as payment directly from your bank account, check, money order, credit/debit card or payment plan) |

Catalog Number 52121E

Form **13614-C** (Rev. 9-2010)

TAXPAYER STOP HERE!

Thank you for completing this form.

Section B. To be Completed by Certified Volunteer Only

Remember: You are the link between the taxpayer's information and a correct tax return. Verify the taxpayer's information on pages 1 & 2 is complete. Any question marked "Unsure" must be discussed with the taxpayer and changed to "Yes" or "No".

Must be completed ONLY if persons are listed in Part II, Question 2.

- ☐ Yes ☐ No 1. Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return? If yes, which ones:
- _____
- _____
- ☐ Yes ☐ No 2. Were any of the persons listed in Part II, Question 2, totally and permanently disabled? If yes, which ones:
- _____
- _____
- ☐ Yes ☐ No 3. Did any of the persons listed in Part II, Question 2 provide more than half of their own support? If yes, which ones:
- _____
- _____
- ☐ Yes ☐ No 4. Did the taxpayer provide more than half the support for each of the persons in Part II, Question 2? If no, which ones:
- ☐ N/A
- _____
- _____
- ☐ Yes ☐ No 5. Did the taxpayer pay over half the cost of maintaining a home for any of the persons in Part II, Question 2? If yes, which ones:
- _____
- _____

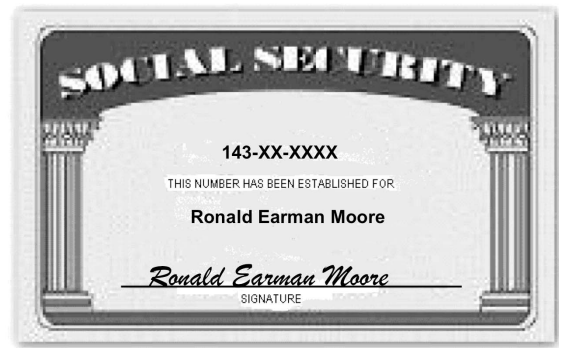
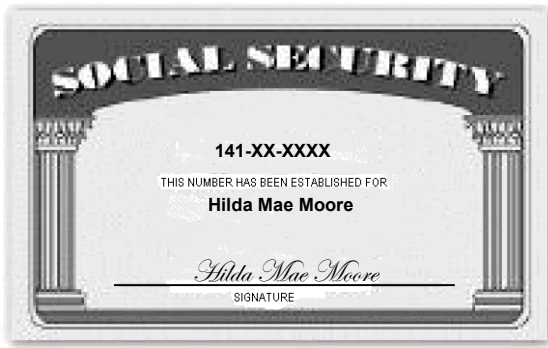
Reminder

Use Publication 17, *Your Federal Income Tax For Individuals* and Publication 4012, *Volunteer Resource Guide* in making tax law determinations.

Section C. To be completed by a Certified Quality Reviewer

After reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer, check the final item.

1. **Section A & B** of this form are complete.
 2. **Taxpayer's identity, address and phone number** was verified.
 3. **Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents** match the supporting documents.
 4. **Filing Status** is correctly determined.
 5. **Personal and Dependency Exemptions** are entered correctly on the return.
 6. All **income** shown on source documents and noted in Sections A, part III is included on the tax return.
 7. Any **Adjustments to Income** are correctly reported.
 8. **Standard, Additional or Itemized Deductions** are correct.
 9. All **credits** are correctly reported.
 10. Withholding shown on **Forms W-2,1099 and Estimated Tax Payments** are correctly reported.
 11. If **direct deposit or debit** was elected, checking/saving account and routing information match the supporting documents.
 12. Correct **SIDN** is shown on the return.
- ☐ **All Quality Review Issues above have been addressed and necessary changes have been made.**



Interview Notes – Moore

- Hilda's husband, Sam, died on April 2008. He was a federal employee at the time of his death, and Hilda was able to start drawing his joint/survivor annuity in January, 2009.
- Hilda paid all household expenses and all support for her three children.
- Hilda was unemployed for a few months last year.
- She is repaying a student loan and received a statement from the lending institution showing that she had paid \$438.57 in interest last year.
- Hilda received \$900 in federal/state tax-exempt interest from York Municipal Bonds.
- Hilda had gambling losses of \$1,500.
- Ronald is a full-time student at the University of Florida. He started his third year last August. Ronald's grandmother made the payments for his tuition and fees directly to the university.
- Hilda does not want to contribute to the Presidential Election Campaign Fund.
- Any refund or payment will be handled by paper check.
- **If using 2009 software, use 2009 tax law.** Hilda did not receive an Economic Recovery Payment. Check "no" on lines 10 and 11 of Schedule M.
- In 2010, Hilda did not receive the Economic Recovery Payment.

Note: Before completing Section B of Form 13614-C, go over Parts I-V with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Section C of the Form 13614-C or Form 8158, *Quality Review Sheet*, prior to obtaining the taxpayer's signature.

a Employee's social security number <div style="border: 1px solid black; padding: 2px; text-align: center;">141-XX-XXXX</div>		Safe, accurate, FAST! Use OMB No. 1545-0008				Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 14-1xxxxxx		1 Wages, tips, other compensation \$12,650.94		2 Federal income tax withheld \$2,819.57			
c Employer's name, address, and ZIP code HAWTHORN GENERAL HOSPITAL 1525 Vaughn Rd. Gainesville, FL 32603		3 Social security wages \$14,025.94		4 Social security tax withheld \$869.61			
		5 Medicare wages and tips \$14,025.94		6 Medicare tax withheld \$203.38			
		7 Social security tips		8 Allocated tips			
		9 Advance EIC payment		10 Dependent care benefits			
d Control number		11 Nonqualified plans		12a See instructions for box 12 <div style="border: 1px solid black; padding: 2px; text-align: center;">D</div> \$1,375.00			
e Employee's first name and initial Last name Suff. HILDA MAE MOORE 2621 Tudor Avenue Your City, State and ZIP Code		13 Statutory employee Retirement plan Third-party sick pay <div style="display: flex; justify-content: space-around;"> <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/> </div>		12b			
		14 Other		12c			
				12d			
f Employee's address and ZIP code		15 State Employer's state ID number YS 59-882456		16 State wages, tips, etc. \$12,650.94		17 State income tax \$645.10	
				18 Local wages, tips, etc.		19 Local income tax	
						20 Locality name	

Form **W-2** Wage and Tax Statement

2010

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
 This information is being furnished to the Internal Revenue Service.

☐ CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no. A. BEAN BANK & TRUST 704 NE State St. Gainesville, FL 32602		Payer's RTN (optional)		OMB No. 1545-0112 <div style="font-size: 2em; font-weight: bold;">2010</div>		Interest Income	
		1 Interest income \$ 334.89		Form 1099-INT			
		2 Early withdrawal penalty \$					
PAYER'S federal identification number 14-2xxxxxx		RECIPIENT'S identification number 141-xx-xxxx		3 Interest on U.S. Savings Bonds and Treas. obligations \$		Copy B For Recipient This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.	
RECIPIENT'S name HILDA MOORE 2621 Tudor Ave Your City, State and ZIP Code		4 Federal income tax withheld \$		5 Investment expenses \$			
Account number (see instructions)		6 Foreign tax paid \$		7 Foreign country or U.S. possession			
		8 Tax-exempt interest \$		9 Specified private activity bond interest \$			
		10 Tax-exempt bond CUSIP no. (see instructions)					

Form **1099-INT**

(keep for your records)

Department of the Treasury - Internal Revenue Service

<input type="checkbox"/> CORRECTED (if checked)				OMB No. 1545-0238
PAYER'S name, address, ZIP code, federal identification number, and telephone number HESSER CASINO 233 Catawba Highway Reno, NV 89510 Payer ID: 14-4xxxxxx (775) 555-xxxx	1 Gross winnings \$875.00	2 Federal income tax withheld		<div style="font-size: 2em; font-weight: bold;">2010</div> <div style="font-weight: bold;">Form W-2G</div> <div style="font-weight: bold;">Certain Gambling Winnings</div>
	3 Type of wager Slots	4 Date won 06/23/2010		
	5 Transaction	6 Race		
	7 Winnings from identical wagers	8 Cashier		
WINNER'S name, address (including apt. no.), and ZIP code HILDA M. MOORE 2621 Tudor Ave. Your City, State and ZIP Code	9 Winner's taxpayer identification no. 141-xx-xxxx	10 Window		This information is being furnished to the Internal Revenue Service. <div style="font-weight: bold;">Copy B</div> Report this income on your federal tax return. If this form shows federal income tax withheld in box 2, attach this copy to your return.
	11 First I.D.	12 Second I.D.		
	13 State/Payer's state identification no.	14 State income tax withheld		
Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments.				
Signature ▶ <i>Hilda M. Moore</i>		Date ▶ 6/23/10		

Form **W-2G**
Department of the Treasury - Internal Revenue Service

Note: If using TaxWise® 2009 software, change the year for "Date Won" to 2009.

<input type="checkbox"/> CORRECTED				OMB No. 1545-1574
FILER'S name, street address, city, state, ZIP code, and telephone number UNIVERSITY OF COLUMBUS 677 E. University Drive Columbus, OH 43216	1 Payments received for qualified tuition and related expenses \$ 14,500.00	<div style="font-size: 2em; font-weight: bold;">2010</div> <div style="font-weight: bold;">Form 1098-T</div>		<div style="font-weight: bold;">Tuition Statement</div>
	2 Amounts billed for qualified tuition and related expenses \$			
FILER'S federal identification no. 14-5xxxxxx	STUDENT'S social security number 143-xx-xxxx	3 If this box is checked, your educational institution has changed its reporting method for 2010 <input type="checkbox"/>		
STUDENT'S name RONALD MOORE 2621 Tudor Ave. Your City, State and ZIP Code	4 Adjustments made for a prior year \$	5 Scholarships or grants \$ 8,000.00		This is important tax information and is being furnished to the Internal Revenue Service.
	6 Adjustments to scholarships or grants for a prior year \$	7 Checked if the amount in box 1 or 2 includes amounts for an academic period beginning January - March 2011 ▶ <input type="checkbox"/>		
Service Provider/Acct. No. (see instr.)	8 Checked if at least half-time student <input checked="" type="checkbox"/>	9 Checked if a graduate student <input type="checkbox"/>	10 Ins. contract reimb./refund \$	

Form **1098-T**
(keep for your records)
Department of the Treasury - Internal Revenue Service

<input type="checkbox"/> CORRECTED (if checked)			
PAYER'S name, street address, city, state, ZIP code, and telephone no. EMPLOYMENT SECURITY COMMISSION P.O.Box 854 Gainesville, FL 32603		1 Unemployment compensation \$ 2,735.25 2 State or local income tax refunds, credits, or offsets \$	OMB No. 1545-0120 <div style="font-size: 2em; font-weight: bold; text-align: center;">2010</div> Form 1099-G
PAYER'S federal identification number 14-3xxxxxx	RECIPIENT'S identification number 141-xx-xxxx	3 Box 2 amount is for tax year	4 Federal income tax withheld \$ 76.00
RECIPIENT'S name HILDA MOORE 2621 Tudor Ave. Your City, State and ZIP Code		5 ATAA payments \$ 7 Agriculture payments \$ 9 Market gain \$	6 Taxable energy grants \$ 8 Check if box 2 is trade or business income <input type="checkbox"/>
Account number (see instructions)		10a State	10b State identification no. 11 State income tax withheld

Form **1099-G**

(keep for your records)

Department of the Treasury - Internal Revenue Service

Certain Government Payments

Copy B For Recipient

This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

PAID BY OFFICE OF PERSONNEL MANAGEMENT RETIREMENT SERVICES PROGRAM P.O. BOX 45 BOYERS, PA 16017-0045			STATEMENT OF ANNUITY PAID Copy B - File with Federal tax return	2010	OMB No. 1545-0119 Form: 1099-R Distributions From Pensions, Annuities, Retirement or Profit- Sharing Plans, IRAs, Insurance Contracts, etc.
PAYER's Federal Identification 11-6xxxxxx	Recipient's ID No. (Annuitant) 141-xx-xxxx	Account number (Retirement Claim No.) CSA 291601713			
5. Employee Contributions/ Designated ROTH Contributions or Insurance Premiums \$0.00		PAID TO HILDA MAE MOORE 2621 Tudor Ave. Your City, State and ZIP Code		1. Gross distribution \$15,858.25	
7. Distribution Code(s) 4 - Death Benefit		9b. Total Employee Contributions \$32,250.00		2a. Taxable amount \$14,750.00	
9b. Total Employee Contributions \$32,250.00		4. Federal Income Tax Withheld \$1,200.00		State 1 10. State Income Tax Withheld NONE	
		State 2 10. State Income Tax Withheld NONE			

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Form CSA 1099R (Rev. 1/2009)
 This information is being furnished to the
 Department of Treasury - Internal Revenue Service

Exercise 8 – Webster Intake and Interview Sheet, page 1 of 3

Form 13614-C (Rev. 9-2010)	Department of the Treasury – Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB # 1545-1964
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Section A. Page 1 and Page 2 to be completed by Taxpayer

Thank you for allowing us to prepare your tax return. It is very important for you to provide the information on this form to help our certified volunteer preparer in completing your return. **If you have any questions, please ask.**

You will need your:

- Tax information such as Forms W-2, 1099, 1098.
- Social security cards or ITIN letters for you and all persons on your tax return.
- Proof of Identity (such as drivers license or other picture ID).

Part I. Your Personal Information

1. Your First Name ANTHONY	M. I.	Last Name WEBSTER	Are you a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Spouse's First Name COURTNEY	M. I. O	Last Name WEBSTER	Is spouse a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing Address 919 N. Porter Street	Apt#	City Your City	State YS Zip Code Your ZIP Code
4. Phone Primary: 901-555-xxxx Other:		E-mail	
5. Your Date of Birth 12/20/1971	6. Your Occupation General Contractor	7. Are you Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
		8. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
9. Spouse's Date of Birth 03/10/1967	10. Spouse's Occupation Office Assistant	11. Is Spouse Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
		12. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
13. Can your parents or someone else claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure			

Part II. Family and Dependent Information

1. As of December 31, 2010, your marital status was:

☒ Single

☐ Married: Did you live with your spouse during any part of the last six months of 2010? ☐ Yes ☐ No

☐ Divorced or Legally Separated: Date of final decree or separate maintenance agreement: _____

☐ Widowed: Year of spouse's death: _____

2. List the name of everyone below who lived in your home and outside your home that you supported during 2010.
If additional space is needed please check here and use page 4 for additional information. ☐

Name (first, last) Do not enter your name or Spouse's name below.	Date of Birth (mm/dd/yy)	Relationship to you (e.g. son, mother, sister)	Number of months lived in your home	US Citizen or resident of the US, Canada or Mexico (yes/no)	Single as of 12/31/10 (yes/no)	Full-time student (yes/no)	Received more than \$3650 in income (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Nigel Webster	6/23/00	Son	12	Yes	Yes	Yes	No

- Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards.
- To report any concerns to IRS on site operating issues please call **Toll Free 1-877-330-1205** or email us at **WI.Voltax@irs.gov**.

Catalog Number 52121E

Form **13614-C** (Rev. 9-2010)

Exercise 8 – Webster Intake and Interview Sheet, page 2 of 3

Section A. To be completed by Taxpayer (continued)

Part III. Income – In 2010, did you (or your spouse) receive: (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- | | | | |
|-------------------------------------|-------------------------------------|--------------------------|--|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 1. Wages or Salary? (Form(s) W-2) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Tip Income? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Scholarships? (Forms W-2, 1098-T) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 4. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV, 1099-OID) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 5. Refund of state/local income taxes previously used as a deduction on 1040 Sch A? (Form(s) 1099-G) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Alimony Income? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 7. Self-Employment Income/Loss (such as earnings from contract labor, small business)? (Form(s) 1099-MISC) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Income (gain or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Form(s) 1099-B) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Disability Income (such as payments from SSA, VA, insurance, etc)? (Forms 1099-R, W-2) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10. Distributions from Pensions, Annuities, and/or IRA? (Form(s) 1099-R) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 11. Unemployment Compensation? (Form(s) 1099-G) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 12. Social Security or Railroad Retirement Benefits? (Form(s) SSA-1099) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 13. Income (profit or loss) from Rental Property? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: _____
(Forms W-2 G, 1099-MISC) |

Part IV. Expenses – In 2010 Did you (or your spouse) pay: (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- | | | | |
|-------------------------------------|-------------------------------------|--------------------------|---|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Alimony: If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Contributions to a retirement account? <input type="checkbox"/> IRA <input type="checkbox"/> Roth IRA <input type="checkbox"/> 401K <input type="checkbox"/> Other |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Educational expenses paid for yourself, spouse or dependents? (such as tuition, books, fees, etc.) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Unreimbursed employee business expenses (such as mileage)? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 5. Medical expenses? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 6. Home mortgage interest? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 7. Real estate taxes for your home or personal property taxes? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 8. Charitable contributions? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 9. Child/dependent care expenses that allowed you and your spouse, to work or to look for work? |

Part V. Life Events – In 2010 Did you (or your spouse): (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- | | | | |
|-------------------------------------|-------------------------------------|--------------------------|---|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Have a Health Savings Account? (Forms 5498-SA, 1099-SA) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Form(s) 1099-C) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Buy a home? If yes, closing date _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Purchase and install energy efficient home items? (such as windows, furnace, insulation, etc.) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Live in an area that was affected by a natural disaster? If yes, where? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Receive the First Time Homebuyers Credit in previous years? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Pay any student loan interest? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Make estimated tax payments or apply last year's refund to your 2010 tax?
If so how much? _____ |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 10. If you are due a refund, would you like a direct deposit or split your refund? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 11. If you are due a refund, would you like information on how to purchase U.S. Savings Bonds? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 12. If you have a balance due, would you like information about all of your payment options? (such as payment directly from your bank account, check, money order, credit/debit card or payment plan) |

Catalog Number 52121E

Form **13614-C** (Rev. 9-2010)

TAXPAYER STOP HERE!

Thank you for completing this form.

Section B. To be Completed by Certified Volunteer Only

Remember: You are the link between the taxpayer's information and a correct tax return. Verify the taxpayer's information on pages 1 & 2 is complete. Any question marked "Unsure" must be discussed with the taxpayer and changed to "Yes" or "No".

Must be completed ONLY if persons are listed in Part II, Question 2.

- ☐ Yes ☐ No 1. Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return? If yes, which ones:
- _____
- _____
- ☐ Yes ☐ No 2. Were any of the persons listed in Part II, Question 2, totally and permanently disabled? If yes, which ones:
- _____
- _____
- ☐ Yes ☐ No 3. Did any of the persons listed in Part II, Question 2 provide more than half of their own support? If yes, which ones:
- _____
- _____
- ☐ Yes ☐ No 4. Did the taxpayer provide more than half the support for each of the persons in Part II, Question 2? If no, which ones:
- ☐ N/A
- _____
- _____
- ☐ Yes ☐ No 5. Did the taxpayer pay over half the cost of maintaining a home for any of the persons in Part II, Question 2? If yes, which ones:
- _____
- _____

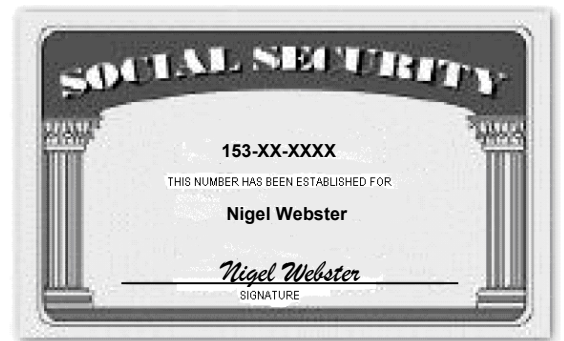
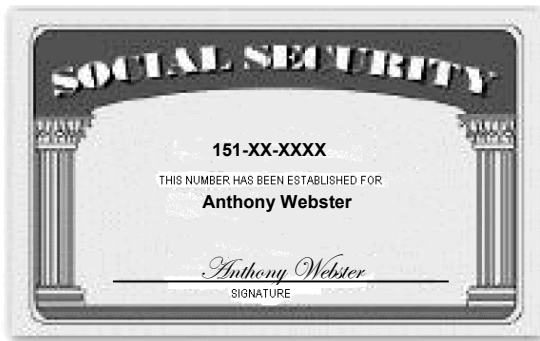
Reminder

Use Publication 17, *Your Federal Income Tax For Individuals* and Publication 4012, *Volunteer Resource Guide* in making tax law determinations.

Section C. To be completed by a Certified Quality Reviewer

After reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer, check the final item.

1. **Section A & B** of this form are complete.
 2. **Taxpayer's identity, address and phone number** was verified.
 3. **Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents** match the supporting documents.
 4. **Filing Status** is correctly determined.
 5. **Personal and Dependency Exemptions** are entered correctly on the return.
 6. All **income** shown on source documents and noted in Sections A, part III is included on the tax return.
 7. Any **Adjustments to Income** are correctly reported.
 8. **Standard, Additional or Itemized Deductions** are correct.
 9. All **credits** are correctly reported.
 10. Withholding shown on **Forms W-2,1099 and Estimated Tax Payments** are correctly reported.
 11. If **direct deposit or debit** was elected, checking/saving account and routing information match the supporting documents.
 12. Correct **SIDN** is shown on the return.
- ☐ **All Quality Review Issues above have been addressed and necessary changes have been made.**



Anthony Webster
Courtney Webster
919 N. Porter Street
Your City, State, and ZIP Code

310

PAY TO THE
ORDER OF

\$

DOLLARS

YORK NATIONAL BANK
Rochester, NY 14603

: 062005690

: 00578965542

310

Interview Notes – Webster

- Anthony and Courtney married on January 1, 2011. Courtney has not filed a name change form with the Social Security Administration.
- If possible, they want to file a joint return.
- Anthony has a son, Nigel, from his previous marriage. Nigel lived with Anthony all last year. Anthony provided almost all of Nigel's support, but the divorce decree allows Nigel to be claimed as a dependent by his mother.
- In addition to her job as an office assistant, Courtney has a small home-based word processing business. Her gross income was \$5,740. Her expense for materials was \$636. She has written records for the 1,200 business miles (100 miles per month) and 9,000 other miles driven during the year. Her business takes up only a very small area of her home, and she uses her computer mainly for personal business. Courtney placed her car in service on February 4, 2008. Use business code 561410.
- A neighbor, Sheryl Hayden, cares for Nigel after school and Anthony paid her \$1,050 for the year. Her SSN is 154-XX-XXXX. Her address is 628 N. Porter St, Your City, State and ZIP Code.
- Anthony and Courtney both want to contribute to the Presidential Election Campaign Fund.
- They would like to handle any refund or payment electronically.
- Anthony itemized deductions last year and received a state refund of \$475. He filed as Head of Household and his itemized deductions totaled \$11,500. The amount from last year's Schedule A, line 5a (income taxes) was \$672, and line 5b (general sales tax) was \$195. His taxable income was \$5,776. Courtney did not itemize deductions last year.
- Courtney did not pay any real estate tax last year. Anthony Paid \$792 in real estate taxes in 2008.
- Anthony qualifies for the energy credit by installing several low energy windows. His receipt shows \$1,078 for the cost of the windows. He has the proper documentation.
- **If using 2009 software, use 2009 tax law.** Neither Anthony nor Courtney received an Economic Recovery Payment. Check "no" on lines 10 and 11 of Schedule M.
- In 2010, Anthony and Courtney did not receive the Economic Recovery Payment.

Note: Before completing Section B of Form 13614-C, go over Parts I-V with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Section C of the Form 13614-C or Form 8158, *Quality Review Sheet*, prior to obtaining the taxpayer's signature.

		a Employee's social security number <div style="border: 1px solid black; padding: 2px; text-align: center;">151-XX-XXXX</div>		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile			
b Employer identification number (EIN) 15-1xxxxxx				1 Wages, tips, other compensation \$18,310.46		2 Federal income tax withheld \$2,375.50							
c Employer's name, address, and ZIP code AW CONTRACTING SERVICES 643 Sinclair St. Memphis, TN 38101				3 Social security wages \$18,310.46		4 Social security tax withheld \$1,135.25							
				5 Medicare wages and tips \$18,310.46		6 Medicare tax withheld \$265.50							
				7 Social security tips		8 Allocated tips							
d Control number				9 Advance EIC payment		10 Dependent care benefits							
e Employee's first name and initial Last name ANTHONY WEBSTER 919 N. Porter St. Your City, State and ZIP Code				11 Nonqualified plans		12a See instructions for box 12							
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b							
				14 Other		12c							
						12d							
f Employee's address and ZIP code													
15 State YS		Employer's state ID number 99-5678245		16 State wages, tips, etc. \$18,310.46		17 State income tax \$670.20		18 Local wages, tips, etc.		19 Local income tax		20 Locality name	

Form **W-2** Wage and Tax Statement

2010

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
 This information is being furnished to the Internal Revenue Service.

		a Employee's social security number <div style="border: 1px solid black; padding: 2px; text-align: center;">152-XX-XXXX</div>		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile			
b Employer identification number (EIN) 15-2xxxxxx				1 Wages, tips, other compensation \$12,520.30		2 Federal income tax withheld \$2,072.05							
c Employer's name, address, and ZIP code GDI TRADING COMPANY 12 Pembroke St. New Orleans, LA 70113				3 Social security wages \$12,520.30		4 Social security tax withheld \$776.26							
				5 Medicare wages and tips \$12,520.30		6 Medicare tax withheld \$181.54							
				7 Social security tips		8 Allocated tips							
d Control number				9 Advance EIC payment		10 Dependent care benefits							
e Employee's first name and initial Last name COURTNEY O. TAYLOR 2708 Marywood Dr. Your City, State, ZIP Code				11 Nonqualified plans		12a See instructions for box 12							
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b							
				14 Other		12c							
						12d							
f Employee's address and ZIP code													
15 State YS		Employer's state ID number 32-566X72		16 State wages, tips, etc. \$12,520.30		17 State income tax \$477.12		18 Local wages, tips, etc.		19 Local income tax		20 Locality name	

Form **W-2** Wage and Tax Statement

2010

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
 This information is being furnished to the Internal Revenue Service.

<input type="checkbox"/> CORRECTED (if checked)			
PAYER'S name, street address, city, state, ZIP code, and telephone no. HAMPTON FIRST NATIONAL BANK 200 N. Andrea Blvd. Memphis, TN 38101		Payer's RTN (optional) 1 Interest income \$ 1,015.75 2 Early withdrawal penalty \$	OMB No. 1545-0112 <div style="font-size: 2em; font-weight: bold; text-align: center;">2010</div> Interest Income Form 1099-INT
PAYER'S federal identification number 15-3xxxxxx	RECIPIENT'S identification number 151-xx-xxxx	3 Interest on U.S. Savings Bonds and Treas. obligations \$	
RECIPIENT'S name ANTHONY WEBSTER 919 N. Porter St. Your City, State and ZIP Code Account number (see instructions)		4 Federal income tax withheld \$ 115.11	5 Investment expenses \$
		6 Foreign tax paid \$	7 Foreign country or U.S. possession
		8 Tax-exempt interest \$	9 Specified private activity bond interest \$
		10 Tax-exempt bond CUSIP no. (see instructions)	
Form 1099-INT (keep for your records) Department of the Treasury - Internal Revenue Service			

**Copy B
For Recipient**

This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

<input type="checkbox"/> CORRECTED (if checked)			
PAYER'S name, street address, city, state, ZIP code, and telephone no. EMPLOYMENT SECURITY COMMISSION 1245 Orleans St New Orleans, LA 70113		1 Unemployment compensation \$ 956.00 2 State or local income tax refunds, credits, or offsets \$	OMB No. 1545-0120 <div style="font-size: 2em; font-weight: bold; text-align: center;">2010</div> Certain Government Payments Form 1099-G
PAYER'S federal identification number 15-4-xxxxxx	RECIPIENT'S identification number 152-xx-xxxx	3 Box 2 amount is for tax year	4 Federal income tax withheld \$
RECIPIENT'S name COURTNEY O. TAYLOR 2708 Marywood Dr. Your City, State and ZIP Code Account number (see instructions)		5 ATAA payments \$	6 Taxable energy grants \$
		7 Agriculture payments \$	8 Check if box 2 is trade or business income <input type="checkbox"/>
		9 Market gain \$	
		10a State	10b State identification no.
Form 1099-G (keep for your records) Department of the Treasury - Internal Revenue Service			

**Copy B
For Recipient**

This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

All of the following are unreimbursed expenses for Anthony Webster:

Medical insurance	\$2,250
Medical travel (January–May)	500 miles
Dental bills	\$275
Vitamins	\$75
New glasses	\$165
Prescription drugs	\$563
Teeth whitening products	\$120
Church donations paid by check	\$1,450
Donation to the Presidential Election Campaign Fund	\$1,500
Donation to the Salvation Army (check)	\$500
Mortgage late payment fee	\$75
Home mortgage interest	\$3,000
Car loan interest	\$1,230
City real estate tax	\$550
County real estate tax	\$1,675
Cash donation to United Way (no written documentation)	\$50
Personal property taxes (value based)	\$395
Traffic fine	\$150
Gambling losses	\$1,010

Intermediate Comprehensive Problem

Problem B – Graham Intake and Interview Sheet, page 1 of 3

Form 13614-C (Rev. 9-2010)	Department of the Treasury – Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB # 1545-1964
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Section A. Page 1 and Page 2 to be completed by Taxpayer

Thank you for allowing us to prepare your tax return. It is very important for you to provide the information on this form to help our certified volunteer preparer in completing your return. **If you have any questions, please ask.**

You will need your:

- Tax information such as Forms W-2, 1099, 1098.
- Social security cards or ITIN letters for you and all persons on your tax return.
- Proof of Identity (such as drivers license or other picture ID).

Part I. Your Personal Information

1. Your First Name SEAN	M. I. S	Last Name GRAHAM	Are you a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Spouse's First Name STACEY	M. I. A	Last Name GRAHAM	Is spouse a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing Address 2621 Washington Street	Apt#	City Your City	State YS Zip Code Your ZIP Code
4. Phone Primary: 336-111-xxxx	Other:	E-mail	
5. Your Date of Birth 09/08/1950	6. Your Occupation Tutor	7. Are you Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
		8. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
9. Spouse's Date of Birth 12/12/1957	10. Spouse's Occupation Teacher	11. Is Spouse Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
		12. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
13. Can your parents or someone else claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure			

Part II. Family and Dependent Information

1. As of December 31, 2010, your marital status was:

☐ Single

☒ Married: Did you live with your spouse during any part of the last six months of 2010? ☒ Yes ☐ No

☐ Divorced or Legally Separated: Date of final decree or separate maintenance agreement: _____

☐ Widowed: Year of spouse's death: _____

2. List the name of everyone below who lived in your home and outside your home that you supported during 2010.
If additional space is needed please check here and use page 4 for additional information. ☐

Name (first, last) Do not enter your name or Spouse's name below.	Date of Birth (mm/dd/yy)	Relationship to you (e.g. son, mother, sister)	Number of months lived in your home	US Citizen or resident of the US, Canada or Mexico (yes/no)	Single as of 12/31/10 (yes/no)	Full- time student (yes/no)	Received more than \$3650 in income (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Joshua Graham	6/9/99	Son	12	Yes	Yes	Yes	No
Jeremy Graham	3/13/89	Son	12	Yes	Yes	Yes	No
Gail Forsyth	7/17/39	Mother	12	Yes	Yes	No	Yes

- Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards.
- To report any concerns to IRS on site operating issues please call **Toll Free 1-877-330-1205** or email us at **WI.Voltax@irs.gov**.

Catalog Number 52121E

Form **13614-C** (Rev. 9-2010)

Problem B – Graham Intake and Interview Sheet, page 2 of 3

Section A. To be completed by Taxpayer (continued)

Part III. Income – In 2010, did you (or your spouse) receive: (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- | | | | |
|-------------------------------------|-------------------------------------|--------------------------|---|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 1. Wages or Salary? (Form(s) W-2) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 2. Tip Income? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 3. Scholarships? (Forms W-2, 1098-T) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 4. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV, 1099-OID) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Refund of state/local income taxes previously used as a deduction on 1040 Sch A? (Form(s) 1099-G) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Alimony Income? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 7. Self-Employment Income/Loss (such as earnings from contract labor, small business)? (Form(s) 1099-MISC) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Income (gain or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Form(s) 1099-B) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Disability Income (such as payments from SSA, VA, insurance, etc)? (Forms 1099-R, W-2) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 10. Distributions from Pensions, Annuities, and/or IRA? (Form(s) 1099-R) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 11. Unemployment Compensation? (Form(s) 1099-G) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 12. Social Security or Railroad Retirement Benefits? (Form(s) SSA-1099) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 13. Income (profit or loss) from Rental Property? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: <u>Gambling and jury duty</u>
(Forms W-2 G, 1099-MISC) |

Part IV. Expenses – In 2010 Did you (or your spouse) pay: (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- | | | | |
|-------------------------------------|-------------------------------------|--------------------------|---|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 1. Alimony: If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 2. Contributions to a retirement account? <input checked="" type="checkbox"/> IRA <input type="checkbox"/> Roth IRA <input checked="" type="checkbox"/> 401K <input type="checkbox"/> Other |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 3. Educational expenses paid for yourself, spouse or dependents? (such as tuition, books, fees, etc.) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Unreimbursed employee business expenses (such as mileage)? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 5. Medical expenses? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 6. Home mortgage interest? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 7. Real estate taxes for your home or personal property taxes? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 8. Charitable contributions? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 9. Child/dependent care expenses that allowed you and your spouse, to work or to look for work? |

Part V. Life Events – In 2010 Did you (or your spouse): (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- | | | | |
|-------------------------------------|-------------------------------------|--------------------------|---|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Have a Health Savings Account? (Forms 5498-SA, 1099-SA) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Form(s) 1099-C) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Buy a home? If yes, closing date _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? _____ |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 5. Purchase and install energy efficient home items? (such as windows, furnace, insulation, etc.) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Live in an area that was affected by a natural disaster? If yes, where? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Receive the First Time Homebuyers Credit in previous years? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 8. Pay any student loan interest? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Make estimated tax payments or apply last year's refund to your 2010 tax?
If so how much? _____ |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 10. If you are due a refund, would you like a direct deposit or split your refund? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 11. If you are due a refund, would you like information on how to purchase U.S. Savings Bonds? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 12. If you have a balance due, would you like information about all of your payment options? (such as payment directly from your bank account, check, money order, credit/debit card or payment plan) |

Catalog Number 52121E

Form **13614-C** (Rev. 9-2010)

TAXPAYER STOP HERE!

Thank you for completing this form.

Section B. To be Completed by Certified Volunteer Only

Remember: You are the link between the taxpayer's information and a correct tax return. Verify the taxpayer's information on pages 1 & 2 is complete. Any question marked "Unsure" must be discussed with the taxpayer and changed to "Yes" or "No".

Must be completed ONLY if persons are listed in Part II, Question 2.

- ☐ Yes ☐ No 1. Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return? If yes, which ones:
- _____
- _____
- ☐ Yes ☐ No 2. Were any of the persons listed in Part II, Question 2, totally and permanently disabled? If yes, which ones:
- _____
- _____
- ☐ Yes ☐ No 3. Did any of the persons listed in Part II, Question 2 provide more than half of their own support? If yes, which ones:
- _____
- _____
- ☐ Yes ☐ No 4. Did the taxpayer provide more than half the support for each of the persons in Part II, Question 2? If no, which ones:
- ☐ N/A
- _____
- _____
- ☐ Yes ☐ No 5. Did the taxpayer pay over half the cost of maintaining a home for any of the persons in Part II, Question 2? If yes, which ones:
- _____
- _____

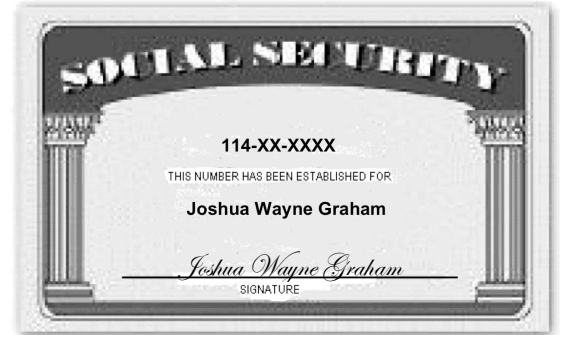
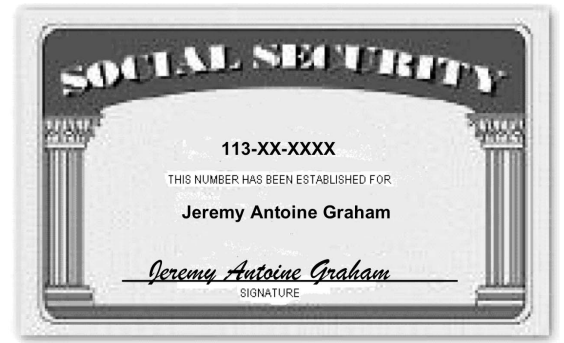
Reminder

Use Publication 17, *Your Federal Income Tax For Individuals* and Publication 4012, *Volunteer Resource Guide* in making tax law determinations.

Section C. To be completed by a Certified Quality Reviewer

After reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer, check the final item.

1. **Section A & B** of this form are complete.
 2. **Taxpayer's identity, address and phone number** was verified.
 3. **Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents** match the supporting documents.
 4. **Filing Status** is correctly determined.
 5. **Personal and Dependency Exemptions** are entered correctly on the return.
 6. All **income** shown on source documents and noted in Sections A, part III is included on the tax return.
 7. Any **Adjustments to Income** are correctly reported.
 8. **Standard, Additional or Itemized Deductions** are correct.
 9. All **credits** are correctly reported.
 10. Withholding shown on **Forms W-2,1099 and Estimated Tax Payments** are correctly reported.
 11. If **direct deposit or debit** was elected, checking/saving account and routing information match the supporting documents.
 12. Correct **SIDN** is shown on the return.
- ☐ **All Quality Review Issues above have been addressed and necessary changes have been made.**



Sean S. Graham
Stacey A. Graham
2621 Washington Street
Your City, State, and ZIP Code

3298

PAY TO THE
ORDER OF

\$

DOLLARS

GUILFORD NATIONAL BANK
New York, NY 10001

: 322070239

:0020204523456

3298


Interview Notes – Graham

- Neither Sean nor Stacey wish to contribute to the Presidential Election Campaign Fund.
- They want to file a joint return.
- Stacey is a ninth grade teacher. She also works part time as a waitress.
- Sean previously worked as a CIA Agent for 10 years. During his career as a CIA Agent he was not covered by social security. In June of 2008, Sean retired as a police officer. Sean is currently self-employed as a math and science tutor.
- Sean is an eligible retired public safety officer and has records showing he paid \$2,500 directly from his retirement plan for health insurance.
- Sean is partially disabled.
- Stacey's mother, Gail Forsyth, lived with Sean and Stacey for the entire year. Gail's entire income consists of \$2,000 earned as a teacher's aide, \$310 in interest, and \$3,600 in social security benefits. Sean and Stacey provided more than half of Gail's total support. She is a U.S. citizen, widowed.
- Their son, Jeremy, attends college. This year he is a junior.
- If Sean and Stacey are due a refund, they would like the refund deposited directly into their checking account. If they owe money, they want the amount paid by direct debit from their checking account.
- **If using 2009 software, use 2009 tax law.** Sean received a \$250 Economic Recovery Payment in 2009. (**Caution:** Do NOT enter this payment until Line 64.)

Note: Before completing Section B of Form 13614-C, go over Parts I-V with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Section C of the Form 13614-C or Form 8158, *Quality Review Sheet*, prior to obtaining the taxpayer's signature.

Line 7—Wages

a Employee's social security number 112-XX-XXXX		OMB No. 1545-0008		Safe, accurate, FAST! Use 		Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 11-1xxxxxx				1 Wages, tips, other compensation \$31,500.00		2 Federal income tax withheld \$1,651.77	
c Employer's name, address, and ZIP code KIRKWOOD SCHOOL DISTRICT 1000 Tudor Street Kirkwood, MO 63122				3 Social security wages \$32,700.00		4 Social security tax withheld \$2,027.40	
				5 Medicare wages and tips \$32,700.00		6 Medicare tax withheld \$474.15	
				7 Social security tips		8 Allocated tips	
d Control number				9 Advance EIC payment		10 Dependent care benefits \$1,000.00	
e Employee's first name and initial Last name Suff. Stacey Graham 2621 Washington Street Your City, State and ZIP Code				11 Nonqualified plans		12a See instructions for box 12	
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b D 1,200.00	
				14 Other		12c	
						12d	
f Employee's address and ZIP code				15 State Employer's state ID number YS 11-1123456		16 State wages, tips, etc. \$31,500.00	
				17 State income tax \$718.81		18 Local wages, tips, etc.	
						19 Local income tax	
						20 Locality name	


Form **W-2** Wage and Tax Statement **2010** Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

Note: Form 8880 will appear in the TaxWise® Forms Tree—do not complete.

Refund Monitor – Refund (Balance Due): \$4,434 (2009)

\$_____ (2010)

a Employee's social security number 112-XX-XXXX		OMB No. 1545-0008		Safe, accurate, FAST! Use 		Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 11-2xxxxxx				1 Wages, tips, other compensation \$3,425.33		2 Federal income tax withheld \$358.49	
c Employer's name, address, and ZIP code HAYDEN FAMILY RESTAURANT 1717 Homeside Drive Assaria, KS 67416				3 Social security wages \$2,225.33		4 Social security tax withheld \$212.35	
				5 Medicare wages and tips \$3,425.33		6 Medicare tax withheld \$49.66	
				7 Social security tips \$1,200.00		8 Allocated tips	
d Control number				9 Advance EIC payment		10 Dependent care benefits	
e Employee's first name and initial Last name Suff. Stacey Graham 2621 Washington Street Your City, State and ZIP Code				11 Nonqualified plans		12a See instructions for box 12	
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b	
				14 Other		12c	
						12d	
f Employee's address and ZIP code				15 State Employer's state ID number YS 11-987265		16 State wages, tips, etc. \$3,425.33	
				17 State income tax \$157.10		18 Local wages, tips, etc.	
						19 Local income tax	
						20 Locality name	

Form **W-2** Wage and Tax Statement **2010** Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

Refund Monitor – Refund (Balance Due): \$3,907 (2009)

\$_____ (2010)

Line 8—Interest

<input type="checkbox"/> CORRECTED (if checked)			
PAYER'S name, street address, city, state, ZIP code, and telephone no. JACKSON FEDERAL CREDIT UNION 1078 Larry Street Hartford, CT 06101		Payer's RTN (optional) 1 Interest income \$ 268.45 2 Early withdrawal penalty \$ 46.84	OMB No. 1545-0112 <div style="font-size: 2em; font-weight: bold;">2010</div> Form 1099-INT
PAYER'S federal identification number 11-3xxxxxx		RECIPIENT'S identification number 111-xx-xxxx	3 Interest on U.S. Savings Bonds and Treas. obligations \$
RECIPIENT'S name SEAN GRAHAM 2621 Washington Street Your City, State and ZIP Code Account number (see instructions)		4 Federal income tax withheld \$ 65.25 6 Foreign tax paid \$ 8 Tax-exempt interest \$ 10 Tax-exempt bond CUSIP no. (see instructions)	5 Investment expenses \$ 7 Foreign country or U.S. possession 9 Specified private activity bond interest \$
Copy B For Recipient <small>This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.</small>			
Form 1099-INT		(keep for your records)	Department of the Treasury - Internal Revenue Service

Refund Monitor – Refund (Balance Due): \$3,920 (2009)

\$_____ (2010)

Line 9—Dividends

<input type="checkbox"/> CORRECTED (if checked)			
PAYER'S name, street address, city, state, ZIP code, and telephone no. LAFAYETTE GLOBAL, INC 368 Brenda Lane Bangor, MI 04401		1a Total ordinary dividends \$ 135.10 1b Qualified dividends \$ 135.10	OMB No. 1545-0110 <div style="font-size: 2em; font-weight: bold;">2010</div> Form 1099-DIV
PAYER'S federal identification number 18-1xxxxxx		RECIPIENT'S identification number 111-xx-xxxx	2a Total capital gain distr. \$ 2b Unrecap. Sec. 1250 gain \$ 2c Section 1202 gain \$ 2d Collectibles (28%) gain \$
RECIPIENT'S name SEAN GRAHAM 2621 Washington Street Your City, State and ZIP Code Account number (see instructions)		3 Nondividend distributions \$ 6 Foreign tax paid \$ 8 Cash liquidation distributions \$	4 Federal income tax withheld \$ 5 Investment expenses \$ 7 Foreign country or U.S. possession 9 Noncash liquidation distributions \$
Copy B For Recipient <small>This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.</small>			
Form 1099-DIV		(keep for your records)	Department of the Treasury - Internal Revenue Service

<input type="checkbox"/> CORRECTED (if checked)				
PAYER'S name, street address, city, state, ZIP code, and telephone no. MALACHI INDUSTRIES, INC. 368 Damon Place Bangor, ME 04401		1a Total ordinary dividends \$ 456.78	<div style="font-size: 2em; font-weight: bold;">2010</div> <div style="font-size: 0.8em;">OMB No. 1545-0110</div> <div style="font-size: 0.8em;">Form 1099-DIV</div>	<div style="font-weight: bold;">Dividends and Distributions</div>
PAYER'S federal identification number 18-3xxxxxx		1b Qualified dividends \$		
RECIPIENT'S identification number 112-xx-xxxx		2a Total capital gain distr. \$		
RECIPIENT'S name STACEY GRAHAM 2621 Washington Street Your City, State and ZIP Code		2c Section 1202 gain \$	2b Unrecap. Sec. 1250 gain \$	<div style="font-weight: bold;">Copy B</div> <div style="font-weight: bold;">For Recipient</div>
Account number (see instructions)		2d Collectibles (28%) gain \$	3 Nondividend distributions \$	
(keep for your records)		4 Federal income tax withheld \$ 125.00	5 Investment expenses \$	
(keep for your records)		6 Foreign tax paid \$	7 Foreign country or U.S. possession 	
(keep for your records)		8 Cash liquidation distributions \$	9 Noncash liquidation distributions \$	<div style="font-size: 0.8em;">This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.</div>
(keep for your records)		(keep for your records)		

Form **1099-DIV**
(keep for your records)
Department of the Treasury - Internal Revenue Service

Refund Monitor – Refund (Balance Due): \$3,899 (2009)
\$ _____ (2010)

Line 10—Taxable Refunds

Sean and Stacey did not itemized their taxes last year but received a refund from the state department of revenue in the amount of \$450. They want to know if it is taxable.

Line 12—Business Income, Schedule C-EZ

Sean is self-employed as a math and science tutor in adjacent rural areas. He furnishes you with the following information, which is the income generated from his home, and his total expenses:

Gross income: \$4,370 was received from various sources.

Business expenses:

Advertising \$150
 Supplies \$775
 Agency fees \$50

Last year Sean drove his vehicle 11,229 miles for personal use and 108 miles each month for business. Sean placed this vehicle in service on June 1, 2008. The vehicle was available for personal use during off-duty hours. Sean and Stacey have another vehicle for personal use. All documentation is written.

Sean also works as an independent contractor for a tutoring service, and he furnishes you with Form 1099-MISC.

☐ CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no. DAVIS EDUCATIONAL SERVICES 1717 Winchester Place Concord, NH 03301		1 Rents \$ _____ 2 Royalties \$ _____ 3 Other income \$ _____	OMB No. 1545-0115 <div style="font-size: 2em; font-weight: bold; text-align: center;">2010</div> Form 1099-MISC	Miscellaneous Income
PAYER'S federal identification number 11-7xxxxxx	RECIPIENT'S identification number 111-xx-xxxx	5 Fishing boat proceeds \$ _____	4 Federal income tax withheld \$ _____ 6 Medical and health care payments \$ _____	Copy B For Recipient
RECIPIENT'S name SEAN GRAHAM 2621 Washington Street Your City, State and ZIP Code		7 Nonemployee compensation \$ 1,525.00 9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/> 11 _____	8 Substitute payments in lieu of dividends or interest \$ _____ 10 Crop insurance proceeds \$ _____ 12 _____	This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
Account number (see instructions)		13 Excess golden parachute payments \$ _____	14 Gross proceeds paid to an attorney \$ _____	
15a Section 409A deferrals \$ _____	15b Section 409A income \$ _____	16 State tax withheld \$ _____	17 State/Payer's state no. _____	

Form **1099-MISC** (keep for your records) Department of the Treasury - Internal Revenue Service

Sean uses the business code 611000 on his Schedule C-EZ.

Refund Monitor – Refund (Balance Due): \$2,317 (2009)
\$ _____ (2010)

Line 16—Pensions and Annuities

Stacey took out \$10,000 with the intention of purchasing a new car. Subsequently she decided not to purchase the car, so she rolled the \$10,000 back into Roberts Investments. Stacey did the rollover in a timely matter.

<input type="checkbox"/> CORRECTED (if checked)				OMB No. 1545-0119		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
PAYER'S name, street address, city, state, and ZIP code ROBERTS INVESTMENTS 145 Halifax Way Providence, RI 02904		1 Gross distribution \$ 10,000.00		2010 Form 1099-R		
		2a Taxable amount \$				
		2b Taxable amount not determined <input type="checkbox"/>		Total distribution <input checked="" type="checkbox"/>		Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.
PAYER'S federal identification number 11-8xxxxxx	RECIPIENT'S identification number 112-xx-xxxx	3 Capital gain (included in box 2a) \$		4 Federal income tax withheld \$		
RECIPIENT'S name STACEY GRAHAM 2621 Washington Street Your City, State and ZIP Code		5 Employee contributions /Designated Roth contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$		This information is being furnished to the Internal Revenue Service.
		7 Distribution code(s) G		8 Other \$ %		
		9a Your percentage of total distribution %		9b Total employee contributions \$		
1st year of desig. Roth contrib.		10 State tax withheld \$		11 State/Payer's state no. \$		12 State distribution \$
Account number (see instructions)		13 Local tax withheld \$		14 Name of locality \$		15 Local distribution \$

Form 1099-R Department of the Treasury - Internal Revenue Service

<input type="checkbox"/> CORRECTED (if checked)				OMB No. 1545-0119		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
PAYER'S name, street address, city, state, and ZIP code BUTLER POLICE DEPARTMENT 908 Polk Parkway, NE Columbus, OH 43216		1 Gross distribution \$ 10,440.00		2010 Form 1099-R		
		2a Taxable amount \$ 7,500.00				
		2b Taxable amount not determined <input type="checkbox"/>		Total distribution <input type="checkbox"/>		Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.
PAYER'S federal identification number 11-9xxxxxx	RECIPIENT'S identification number 111-xx-xxxx	3 Capital gain (included in box 2a) \$		4 Federal income tax withheld \$ 750.00		
RECIPIENT'S name SEAN GRAHAM 2621 Washington Street Your City, State and ZIP Code		5 Employee contributions /Designated Roth contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$		This information is being furnished to the Internal Revenue Service.
		7 Distribution code(s) 7		8 Other \$ %		
		9a Your percentage of total distribution %		9b Total employee contributions \$ 58,483.00		
1st year of desig. Roth contrib.		10 State tax withheld \$		11 State/Payer's state no. \$		12 State distribution \$
Account number (see instructions)		13 Local tax withheld \$		14 Name of locality \$		15 Local distribution \$

Form 1099-R Department of the Treasury - Internal Revenue Service

Refund Monitor – Refund (Balance Due): \$2,567 (2009)

\$_____ (2010)

Prior to working for the police department, Sean worked as an CIA agent for 10 years. Before leaving the CIA he was considered a vested employee. Sean provides you with the following statement:

PAID BY OFFICE OF PERSONNEL MANAGEMENT RETIREMENT SERVICES PROGRAM P.O. BOX 45 BOYERS, PA 16017-0045	STATEMENT OF ANNUITY PAID Copy B - File with Federal tax return	2010	OMB No. 1545-0119 Form: 1099-R Distributions From Pensions, Annuities, Retirement or Profit- Sharing Plans, IRAs, Insurance Contracts, etc.
PAYER's Federal Identification 11-6XXXXXX	Recipient's ID No. (Annuitant) 111-XX-XXXX	Account number (Retirement Claim No.) CSA A2544112	
5. Employee Contributions/ Designated ROTH Contributions or Insurance Premiums \$283.00	PAID TO → Sean Steven Graham 2621 Washington St. Your City, State and ZIP Code		
7. Distribution Code(s) 7-NONDISABILITY			
9b. Total Employee Contributions \$15,854.00			
1. Gross distribution \$3,240.00			
2a. Taxable amount \$2,240.00			
4. Federal Income Tax Withheld \$240.00			
State 1	10. State Income Tax Withheld NONE		
State 2	10. State Income Tax Withheld NONE		

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Line 19—Unemployment Compensation

In June, Stacey was laid off from her job at the restaurant and she received unemployment for about six months. Stacey provides you with the following statement:

<input type="checkbox"/> CORRECTED (if checked)					
PAYER'S name, street address, city, state, ZIP code, and telephone no. Employment Security Commission 10 Warren Avenue Greensboro, NC 27401		1 Unemployment compensation \$ 3,550.00	2010 Form 1099-G		Certain Government Payments
PAYER'S federal identification number 11-5-xxxxxx	RECIPIENT'S identification number 112-xx-xxxx	2 State or local income tax refunds, credits, or offsets \$	3 Box 2 amount is for tax year	4 Federal income tax withheld \$ 359.00	Copy B For Recipient This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
RECIPIENT'S name Stacey Graham 2621 Washington St. Your City, State and ZIP Code		5 ATAA payments \$	6 Taxable energy grants \$		
Account number (see instructions)		7 Agriculture payments \$	8 Check if box 2 is trade or business income <input type="checkbox"/>		
		9 Market gain \$			
		10a State	10b State identification no.	11 State income tax withheld	

Form **1099-G**
(keep for your records)
Department of the Treasury - Internal Revenue Service

Refund Monitor – Refund (Balance Due): \$2,698 (2009)

\$_____ (2010)

Line 20a—Social Security Benefits

FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT			
2010 • PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME. • SEE THE REVERSE FOR MORE INFORMATION.			
Box 1. Name SEAN S GRAHAM		Box 2. Beneficiary's Social Security Number 111-XX-XXXX	
Box 3. Benefits Paid in 2010 \$11,800.00	Box 4. Benefits Repaid to SSA in 2010	Box 5. Net Benefits for 2010 (Box 3 minus Box 4) \$11,800.00	
DESCRIPTION OF AMOUNT IN BOX 3 Paid by check or direct deposit: \$10,458.20 Medicare Part B premiums deducted from your benefits: \$1,156.80 Medicare Prescription Drug premiums (Part D) deducted from your benefits: \$185.00 Total Additions: \$11,800.00 Benefits for 2010: \$11,800.00		DESCRIPTION OF AMOUNT IN BOX 4 Box 6. Voluntary Federal Income Tax Withholding Box 7. Address Sean S. Graham 2621 Washington Street Your City, State and ZIP Code	
Draft as of May 15, 2010 - Subject to Change Form SSA-1099-SM (1-2010)		Box 8. Claim Number (Use this number if you need to contact SSA.) DO NOT RETURN THIS FORM TO SSA OR IRS	

Refund Monitor – Refund (Balance Due): \$1,198 (2009)
\$_____ (2010)

Line 21—Other Income

<input type="checkbox"/> CORRECTED (if checked)				OMB No. 1545-0238	
PAYER'S name, address, ZIP code, federal identification number, and telephone number Hanover Casino 355 Lincoln Trail Detroit, MI 48233 Payer ID: 11-0xxxxxx (336) 555-xxxx	1 Gross winnings \$550.00	2 Federal income tax withheld \$56.00	2010 Form W-2G Certain Gambling Winnings		
	3 Type of wager Poker	4 Date won 05/15/2010			
	5 Transaction	6 Race			
	7 Winnings from identical wagers	8 Cashier			
WINNER'S name, address (including apt. no.), and ZIP code Stacey Graham 2621 Washington St. Your City, State and ZIP Code	9 Winner's taxpayer identification no. 112-xx-xxxx	10 Window	This information is being furnished to the Internal Revenue Service. Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 2, attach this copy to your return.		
	11 First I.D.	12 Second I.D.			
	13 State/Payer's state identification no.	14 State income tax withheld			
Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments. Signature ► Stacey Graham Date ► 5/15/10					
Form W-2G Department of the Treasury - Internal Revenue Service					

Stacey had \$1,040 in gambling losses.

Line 27—One-Half of Self-Employment Tax Adjustment

If you are using TaxWise[®], the adjustment for one-half of the self-employment tax will calculate automatically. (Paper preparers must use Schedule SE to determine self-employment tax and enter the amount from line 6 onto the Form 1040 as an adjustment to income on line 27.)

Line 30—Penalty on Early Withdrawal of Savings Adjustment

Sean received a Form 1099-INT with a penalty amount charged to him. This amount is deductible as an adjustment.

Line 31a—Alimony Paid Adjustment

Sean paid his ex-wife, Elaine, \$150 each month in alimony. Elaine's SSN is 116-XX-XXXX.

Refund Monitor – Refund (Balance Due): \$1,441 (2009)

\$_____ (2010)

Line 32—IRA Deduction

Sean contributed \$3,000 to a traditional IRA. Stacey, in addition to the voluntary contributions made to her employer's qualified plan, contributed \$1,500 to a traditional IRA.

Line 33—Student Loan Interest Deduction

Stacey paid \$800 in interest on student loans for her Master of Science Degree in Elementary Education.

Refund Monitor – Refund (Balance Due): \$2,236 (2009)

\$_____ (2010)

Line 35—Jury Duty Adjustment

Stacey was a federal juror for two weeks during March (10 weekdays). While serving jury duty, she received \$40 per day for her services.

Stacey's employer continued to pay her salary for the first week of her jury duty on the condition that any pay received during those 5 weekdays be surrendered to the employer.

Refund Monitor – Refund (Balance Due): \$2,206 (2009)

\$_____ (2010)

Line 40—Itemized Deductions, Schedule A

Sean and Stacey would like to itemize their deductions this year. In addition, they provide you with the following receipts. Complete Schedule A.

Medical insurance premiums (paid by Stacey)	\$2,250
Hospital bills (unreimbursed)	\$275
Doctor bills (unreimbursed)	\$450
Dentist bills (reimbursed by insurance)	\$1,100
Antihistamine (unreimbursed)	\$185
Prescription drugs for Gail, paid by Stacey (unreimbursed)	\$625
Life insurance premiums	\$250
Insulin (unreimbursed)	\$300
Vitamins (unreimbursed)	\$100
Federal income tax	\$3,525
Personal property tax (value based)	\$465
Real estate tax	\$1,200
Taxes paid on utility bills	\$635
Mortgage interest	\$4,565
Credit card interest	\$850
Personal loan interest	\$319
Church contributions paid by check	\$3,550
Chamber of Commerce contributions	\$125
Homeowner's association contributions	\$550
Raffle tickets at church	\$75
Union dues	\$875
Safety deposit box	\$150

Refund Monitor – Refund (Balance Due): \$2,371 (2009)
\$ _____ (2010)

Line 48—Credit for Child and Dependent Care Expenses, Form 2441

Sean and Stacey paid \$2,500 to Crossroads Child Care Center for after-school care for Joshua. The center's address is 1648 Baylor Avenue, your City, State, and ZIP. The employer identification number (EIN) for Crossroads Child Care Center is 12-0XXXXXX.

Line 49—Education Credit, Form 8863

Gail paid \$600 for a college course to improve her classroom management skills. Sean and Stacey ask if the \$600 is deductible on their tax return.

Jeremy Graham is a junior in college. The 1098T shown was issued by his college. The Grahams paid \$5,650 to the institution by check. Complete Form 8863.

Refund Monitor – Refund (Balance Due): \$5,516 (2009)
\$ _____ (2010)

Line 64a—Earned Income Credit

Sean and Stacey want to know if they qualify for Earned Income Credit (EIC) this year. Complete the questions on Schedule EIC, then answer any questions on the EIC worksheet, if necessary.

Line 65—Additional Child Tax Credit, Form 8812

When the taxpayer does not qualify for the full amount of the Child Tax Credit, TaxWise® will calculate the Additional Child Tax Credit on Form 8812.

Line 66—Refundable American Opportunity Credit

Sean and Stacey wants to know if they will qualify for the refundable portion of the American Opportunity Credit. Verify the taxpayer data is entered correctly on Form 8863.

Line 73a—Amount You Want Refunded to You

Sean and Stacey would like their refund direct deposited into their checking account.

Refund Monitor – Refund (Balance Due): \$5,560 (2009)

\$ ____ (2010)

Finishing the Return

Sean and Stacey authorized the use of the Practitioner PIN to sign their return. They signed Form 8879, giving the volunteer tax preparer permission to enter the PINs for them.

Complete Form 8158, *Quality Review Sheet*, on page 3 of *Form 13614-C, Section C*.

Check the return to see if there is any tax credit showing on Line 52. If there isn't, delete Form 5695 to avoid a rejected return.

Note: Before completing Section B of Form 13614-C, go over Parts I-V with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Section C of the Form 13614-C or Form 8158, *Quality Review Sheet*, prior to obtaining the taxpayer's signature.